



Mail to:
FLORIDA DEPARTMENT OF
REVENUE
REFUNDS SUBPROCESS
PO BOX 6490
TALLAHASSEE FL 32314-6490
850-488-8937

**Application for Refund
of Tax Paid on Undyed Diesel Consumed by
Motor Coaches During Idle Time in Florida**

DR-309640
R. 01/04

Claim For Calendar Year Ending: December 31, 2003

Applicant name	
Business address	City/State/ZIP
Mailing address	City/State/ZIP
Contact person	Telephone number ()
Applicant FEIN	Applicant Florida Sales Tax Number (if applicable)

PART I

- 1 Total Gallons of Undyed Diesel Fuel Consumed by Motor Coach During Idle in Florida
(From Part III - Idle Consumption Schedule - "Total Gallons Eligible For Refund")
- 2 Total Gallons of Undyed Diesel Fuel Purchased in Florida (Part IV, Line 1)
- 3 Net Refundable Gallons (Lesser of Line 1 or Line 2)
- 4 Amount Refundable Per Gallon \$0.267
- 5 Total Fuel Tax Refund (Line 3 X Line 4)
- 6 Average Cost Per Gallon Excluding Fuel Tax (Part II, Line 17)
- 7 Net Cost of Refundable Gallons (Line 3 X Line 6)
- 8 Total State Sales Tax (Line 7 X 6%)
- 9 Total Discretionary Sales Surtax (Line 7 X Discretionary Surtax Rate)
- 10 Total Sales Tax Due (Line 8 + Line 9)
- 11 Net Refund Due (Line 5 minus line 10)

PART II

Computation of Average Cost Per Gallon

- 12 Total Gallons of Undyed Diesel Fuel Purchased in Florida (Part IV, Line 1)
- 13 Total Cost of Fuel Purchased in Florida (Part IV, Line 2)
- 14 Total State & Local Option Fuel Tax Rate for Undyed Diesel \$0.267
- 15 Total State & Local Option Fuel Tax Paid on Purchases (Line 12 X Line 14)
- 16 Cost of Fuel (Line 13 minus Line 15)
- 17 Average Cost Per Gallon (Line 16 Divided By Line 12 - Carry to 4 Decimal Places)
Enter Here and on Part I, Line 6

Under penalty of perjury, I swear or affirm that this application (including accompanying invoices and schedules) has been examined by me, is true and correct for the period stated, and is made in good faith pursuant to Chapters 212 and 206, Florida Statutes, and the regulations issued under the authority thereof.

Signature of Applicant- A properly executed Power of Attorney (DR-835) must be submitted
with your Application for Refund if the information in this file is attested to and prepared by a
representative

Date

DO NOT WRITE IN THIS BOX. FOR FLORIDA DEPARTMENT OF REVENUE USE ONLY

Amount \$ _____ First Reviewer _____ Date _____

Amount \$ _____ Second Reviewer _____ Date _____

Schedule of Fuel Consumed During Idle in Florida

This schedule must include the applicable information for each motor coach that consumed diesel fuel tax eligible for the refund.

[illegible]

* This figure must reflect the actual consumption of fuel at idle as determined via an on-board computer capable of measuring actual gallons consumed during idle. Motor coaches which do not have an on-board computer with the capability to provide actual measurement of fuel consumed during idle, are not eligible for the refund.

PART IV

Summary of Schedule

Line 1 - Total Gallons of Undyed Diesel Purchased in Florida Enter on Part I, Line 2, and on Part II, Line 12 (Must Equal Sum of Column B)

Line 2 - Total Price Paid For Gallons Purchased in Florida Enter on Part II, Line 13 (Must Equal Sum of Column D*)

* If actual invoices are submitted in lieu of completing Columns A through G, these totals must agree with the sum of the actual invoices.

[illegible]

Attach additional sheets if needed

Discretionary Sales Surtax Rates for 2003 (as of November 5, 2002)

COUNTY	TOTAL SURTAX RATE	EFFECTIVE DATE	EXPIRATION DATE	COUNTY	TOTAL SURTAX RATE	EFFECTIVE DATE	EXPIRATION DATE
Alachua	None			Jefferson	1%	Jun 1, 1988	May 2003
Baker	1%	Jan 1, 1994	None	Lafayette	1%	Sep 1, 1991	Aug 2006
Bay	1% (.5%) (.5%)	Jan 1, 1995 May 1, 1998	May 2003 Apr 2008	Lake	1%	Jan 1, 1988	Dec 2017
Bradford	1%	Mar 1, 1993	None	Lee	None		
Brevard	None			Leon	1.5% (1%) (.5%)	Dec 1, 1989 Jan 1, 2003	Dec 2019 Dec 2012
Broward	None			Levy	1%	Oct 1, 1992	None
Calhoun	1%	Jan 1, 1993	Dec 2008	Liberty	1%	Nov 1, 1992	None
Charlotte	1%	Apr 1, 1995	Dec 2008	Madison	1%	Aug 1, 1989	Jul 2004
Citrus	None			Manatee	.5%	Jan 1, 2003	Dec 2017
Clay	1%	Feb 1, 1990	Dec 2019	Marion	1%	Jan 1, 2003	Dec 2004
Collier	None			Martin	None		
Columbia	1%	Aug 1, 1994	None	Miami-Dade	1% (.5%) (.5%)	Jan 1, 1992 Jan 1, 2003	None None
Dade	See Miami-Dade for rates.			Monroe	1.5% (1%) (.5%)	Nov 1, 1989 Jan 1, 1996	Dec 2018 Dec 2005
De Soto	1%	Jan 1, 1988	None	Nassau	1%	Mar 1, 1996	None
Dixie	1%	Apr 1, 1990	Mar 2005	Okaloosa	None		
Duval	1% (.5%) (.5%)	Jan 1, 1989 Jan 1, 2001	None Dec 2030	Okeechobee	1%	Oct 1, 1995	None
Escambia	1.5% (1%) (.5%)	Jun 1, 1992 Jan 1, 1998	May 2007 Dec 2007	Orange	.5%	Jan 1, 2003	Dec 2015
Flagler	1% (.5%) (.5%)	Jan 1, 2003 Jan 1, 2003	Dec 2012 Dec 2012	Osceola	1%	Sep 1, 1990	Aug 2025
Franklin	None			Palm Bch	None		
Gadsden	1%	Jan 1, 1996	None	Pasco	None		
Gilchrist	1%	Oct 1, 1992	None	Pinellas	1%	Feb 1, 1990	Jan 2010
Glades	1%	Feb 1, 1992	Jan 2007	Polk	None		
Gulf	.5%	Jul 1, 1997	Jun 2017	Putnam	1%	Jan 1, 2003	Dec 2017
Hamilton	1%	Jul 1, 1990	Jun 2005	St. Johns	None		
Hardee	1%	Jan 1, 1998	Dec 2004	St. Lucie	.5%	Jul 1, 1996	Jun 2006
Hendry	1%	Jan 1, 1988	None	Santa Rosa	.5%	Oct 1, 1998	Sep 2008
Hernando	.5%	Jan 1, 1999	Dec 2003	Sarasota	1%	Sep 1, 1989	Aug 2004
Highlands	1%	Nov 1, 1989	Oct 2019	Seminole	1%	Jan 1, 2002	Dec 2011
Hillsborough	1% (.5%) (.5%)	Dec 1, 1996 Oct 1, 2001	Nov 2026 Sep 2005	Sumter	1%	Jan 1, 1993	None
Holmes	1%	Oct 1, 1995	Sep 2006	Suwannee	1%	Jan 1, 1988	None
Indian River	1%	Jun 1, 1989	Dec 2019	Taylor	1%	Aug 1, 1989	Dec 2029
Jackson	1.5% (1%) (.5%)	Jun 1, 1995 Jul 1, 1996	May 2010 Jun 2006	Union	1%	Feb 1, 1993	Dec 2005
				Volusia	.5%	Jan 1, 2002	Dec 2016
				Wakulla	1%	Jan 1, 1988	Dec 2017
				Walton	1%	Feb 1, 1995	None
				Washington	1%	Nov 1, 1993	None

Please check the rate for **each** county. Several changes are effective in 2003.

What is Eligible for Refund?

The Florida fuel tax paid to your supplier on undyed tax paid diesel fuel purchased in Florida and consumed by the engine of a “qualified” motor coach during idle time for the purposes of running climate control systems and maintaining electrical systems for the motor coach in this state. A “qualified” motor coach is one which is:

- Privately owned.
- Designed to carry nine or more passengers.
- Has a gross vehicle weight of at least 33,000 pounds.
- Used exclusively in the commercial application of transporting passengers for compensation.
- Has the capacity to measure diesel fuel consumed in Florida during idling separate from diesel fuel consumed to propel the vehicle in this state, by way of an on-board computer.

When Can I File?

A purchaser may make one claim per calendar year. The annual refund claim must be submitted before April 1 of the year following the year in which the tax was paid.

Specific Instructions

Part I

- Line 1 Enter the “Gallons Eligible for Refund” as reported on Part III - Schedule of Idle Consumption.
- Line 2 Enter the total from Line 1, “Total Gallons of Undyed Diesel Purchased in Florida” (Sum of Column B) from Part IV - Schedule of Undyed Diesel Fuel Purchased in Florida for Use in a Motor Coach.
- Line 3 Enter the lesser of Line 1 or Line 2. This will be the net number of gallons eligible for refund. Only gallons of fuel purchased in Florida are eligible for refund.
- Line 4 This is the fuel tax rate eligible for refund during the calendar year.
- Line 5 Multiply Line 3 by the rate shown on Line 4 and enter here. This is the total amount of your fuel tax refund prior to the sales tax offset.
- Line 6 Enter the amount from Part II, Line 17.
- Line 7 Multiply Line 3 by Line 6. This is the cost of the net gallons eligible for refund.
- Line 8 Multiply Line 7 by 6% and enter here. This is the total state sales tax due on the cost of the fuel eligible for refund.
- Line 9 Multiply Line 7 by the applicable local discretionary sales surtax rate in your county and enter here. The local discretionary sales surtax rate can be obtained on DOR’s Internet site at <http://sun6.dms.state.fl.us/dor/>

Line 10 Add Line 8 and Line 9 and enter here. This is the total sales tax amount due on the gallons eligible for refund.

Line 11 Subtract Line 10 from Line 5 and enter here. This is the net amount of refund due.

Part II

- Line 12 Enter the total from Line 1, “Total Gallons of Undyed Diesel Purchased in Florida” (Sum of Column B) from Part IV - Schedule of Undyed Diesel Fuel Purchased in Florida for Use in a Motor Coach. This amount should be the same as the amount shown on Part I, Line 2.
- Line 13 Enter the amount from Line 2 - “Total Price Paid for Gallons Purchased in Florida” from Part IV, Schedule of Undyed Diesel Fuel Purchased in Florida for Use in a Motor Coach.
- Line 14 This is the applicable state and local option tax rate for undyed diesel purchased during the calendar year.
- Line 15 Multiply Line 12 by Line 14 and enter total here. This is the total state and local option fuel taxes paid on undyed diesel purchased in Florida.
- Line 16 Subtract Line 15 from Line 13 and enter here. This is your total cost of undyed diesel purchased in Florida less the state and local taxes.
- Line 17 Divide Line 16 by Line 12 and enter total here. **Please carry the result out to 4 decimal places.**

Part III - Schedule of Fuel Consumed During Idle in Florida

This schedule should be completed only for those buses that had some mileage in Florida.

- Column A Enter the motor coach identification number for each bus in this column. The identification number may be the vehicle serial number, license number, etc.
- Column B Enter the total miles traveled by this bus in Florida during the calendar year.
- Column C Enter the total miles traveled by this bus in all states during the calendar year.
- Column D Divide Column B by Column C and enter the result here. This is the percentage of usage allocated to Florida.
- Column E Enter the total gallons consumed during idle by the bus during the calendar year. **This figure must be supported by computer records generated from an on-board computer which has the capability to measure actual consumption of fuel used during idle by the motor coach.**

Column F Multiply Column D by Column E and enter the result here. This figure is the undyed diesel gallons consumed during idle in Florida. The total of this column, for all motor coaches, should be entered on Part I, Line 1 of the Refund Claim.

Part IV - Schedule of Undyed Diesel Fuel Purchased in Florida for Use in a Motor Coach

The applicant must submit original invoices or copies of original purchase invoices showing the taxes paid. **In lieu of original invoices, an applicant may submit a schedule of purchases containing the information required by s. 206.41(5)(b)1., F.S.** Completing Columns A through Column G on this schedule will satisfy these requirements. The information required by section 206.41(5)(b)1. F.S., is listed below:

- a) The name, post office address, and residence address of the purchaser.
- b) The number of gallons purchased.
- c) The date on which the purchase was made.
- d) The price paid for the motor fuel or diesel fuel.
- e) The name and place of business of the seller of the motor fuel or diesel fuel.
- f) The license number, or other identification number, of the motor vehicle or boat of the purchaser.
- g) The Department of Environmental Protection (DEP) storage tank facility identification number for the seller's location, if the location is required to be registered in accordance with s. 376.303.

Also, the Department will accept a fuel management report issued by a "third party" in lieu of the Schedule of Purchases. However, the fuel management report must provide the same information as required on the Schedule of Purchases with the exception of item (g) above.

The purchaser shall retain the sales invoice until the Department's power to issue an assessment with respect to such tax has terminated pursuant to s. 95.091(3), F.S. No refund will be allowed unless the seller has executed such an invoice and unless proof of payment of the taxes for which the refund is claimed can be provided to the Department upon request. The Department may refuse to grant a refund in whole or in part if the schedule or an invoice is incomplete and fails to contain the full information required in this paragraph.

Whether you are submitting original invoices, or completing the schedule of invoices, you must complete at least Line 1 and Line 2 of this Schedule.

Line 1 Enter the total number of gallons purchased in Florida. If you are completing this schedule of invoices, this number must equal the total number of gallons reported in Column B of the schedule. If you are submitting original invoices without completing this schedule, the total number must equal the total number of gallons reflected on original invoices submitted with your refund application.

Line 2 Enter the total invoiced and paid cost of the gallons reported on Line 1. If you are completing this schedule of invoices, this number must equal the total cost reported in Column D of the schedule. If you are submitting original invoices without completing this schedule, the total number must equal the total price reflected on original invoices submitted with your refund application.

If you are submitting original invoices with your refund claim, it is preferable, but not required, that you complete Column A through Column G of this schedule. If you are not submitting original invoices with your refund claim, you **must** complete Column A through Column G for each purchase in Florida.

Column A Enter the invoice number documenting the purchase.

Column B The number of gallons purchased.

Column C The date on which the purchase was made.

Column D The price paid for the motor fuel or diesel fuel. This amount should be the total cost of the fuel including taxes.

Column E The name of the seller of the diesel fuel.

Column F The license number, or other identification number, of the motor coach.

Column G The Department of Environmental Protection storage tank facility identification number for the seller's location, if the location is required to be registered in accordance with s. 376.303, or the supplier's Federal Employee Identification Number. The Department of Environmental Protection storage tank facility identification number can be obtained through DEP's Internet site at <http://www.dep.state.fl.us/waste/categories/tanks/pages/registration.htm>

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